LABOR ADDITIVES

	EFFECTIVE LABOR RATE APPLIED?	DEPT OH RATE APPLIED?	G&A OH RATE APPLIED?
	(notes a & b)	(note c)	(note d)
Technical Offices			
"Regular" Labor $ Charged to Projects/Reimb.	YES	YES	YES
"Overtime" Labor $ Charged to Projects/Reimb.	YES	YES	YES
"Regular" Labor $ Charged to Dept Overhead Work Items (RF61XX)	YES	NO	NO
"Overtime" Labor $ Charged to Dept Overhead Work Items (RF61XX)	YES	NO	NO
"Regular" Labor $ Charged to Facility Accts.	YES	YES	YES
"Overtime" Labor $ Charged to Facility Accts.	YES	YES	YES
Administrative (G&A) Offices			
"Regular" Labor $ Charged to Projects/Reimb.	YES	NO	YES
"Overtime" Labor $ Charged to Projects/Reimb.	YES	NO	YES
"Regular" Labor $ Charged to Admin. Overhead Work Items (RF60XX)	YES	NO	NO
"Overtime" Labor $ Charged to Admin. Overhead Work Items (RF60XX)	YES	NO	NO
"Regular" Labor $ Charged to Facility Accts.	YES	NO	YES
"Overtime" Labor $ Charged to Facility Accts.	YES	NO	YES

(a) Effective Rate is applied to labor when employees are actually at work and pays for two things,
    (1) all "paid absences" (annual leave, sick leave, holidays, military leave, and all other leave) and
    (2) all government contributions (the govt's share of retirement, health & life insurance, Medicare, etc.)

(b) Overtime Effective Rate is applied to overtime labor to cover government contributions (govt's share) applicable to overtime pay. This rate is less than the full effective rate applied to regular labor.

(c) The Dept. Overhead Rate pays for all technical office "indirect" expenses incurred in the departmental overhead RF61XX work items.

(d) The G&A (General & Administrative) Overhead Rate pays for all admin. organization expenses incurred in the district office RF60XX work items.

This rate application process occurs automatically every time a labor transaction is processed in CEFMS.

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